

**IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE MIDDLE DISTRICT OF ALABAMA  
NORTHERN DIVISION**

WILLIAM D. PAUL,	)	
	)	
Petitioner,	)	
	)	
v.	)	Civil Action No.: 02:07mc3367-MHT-CSC
	)	
UNITED STATES OF AMERICA,	)	
	)	
Respondent.	)	

**RESPONSE TO MOTION TO QUASH**

Comes now the respondent, United States of America, by and through Leura G. Canary, United States Attorney for the Middle District of Alabama, and in response to the Motion to Quash, filed herein on June 25, 2007, states as follows:

***I. Prior Proceedings***

On or about June 5, 2007, the petitioner filed his first Motion to Quash administrative summonses issued to Regions Bank, Tuskegee Bank and Compass Bank. The summons to Compass Bank was, “In the matter of “William D. Paul / PDI Ministries, Inc. / William D. Paul Ministries, Inc. / PDI Real Estate, Inc.”<sup>1</sup> The Regions Bank summons was issued “[i]n the matter of William D. Paul / PDI Faith Based Initiative Veterans Repair, Inc.”<sup>2</sup> Finally, the summons to Tuskegee Bank was issued “[i]n the

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<sup>1</sup> Government’s Exhibit 1 (GEX 1), May 31, 2007 summons issued to Regions Bank.

<sup>2</sup> Government’s Exhibit 2 (GEX 2), May 31, 2007 summons issued to Tuskegee Bank.

matter of William D. Paul / Rheumatology Specialists Arthritis & Osteoporosis Center, Inc.”<sup>3</sup> All three summonses were issued by the Criminal Investigation Division and sought information relative to the period “January 1, 2003 through December 31, 2006.”<sup>4</sup>

On June 13, 2007, the respondent filed a Motion to Dismiss on the basis of mootness as it would not seek enforcement of the summonses as issued.<sup>5</sup> By Order entered June 15, 2007, the Court granted the motion.<sup>6</sup>

On June 19 and 20, 2007, the respondent re-issued summonses to each of the three banks.<sup>7</sup> Each of the three re-issued summonses were issued “[i]n the matter of William D. Paul,” by the Criminal Investigation Division and sought information relative to the period “[c]alendar years ending December 31, 2002, December 31, 2003, December 31, 2004 and December 31, 2005.”

The petitioner filed a second Motion to Quash in the above-styled cause on June 25, 2007,<sup>8</sup> and another Motion to Quash the same summonses under case number

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<sup>3</sup> Government’s Exhibit 3 (GEX 3), May 31, 2007 summons issued to Compass Bank.

<sup>4</sup> GEX 1, GEX 2, GEX 3.

<sup>5</sup> Doc. 6, USDC MD/AL # 02:07mc3367-MHT-CSC

<sup>6</sup> Doc. 9, USDC MD/AL # 02:07mc3367-MHT-CSC

<sup>7</sup> Attachments 1, 2, and 3 to Government’s Exhibit 4 (GEX 4) Declaration of Special Agent Mark Mire.

<sup>8</sup> Doc. 12, USDC MD/AL # 02:07mc3367-MHT-CSC

02:07mc3367-WKW-CSC on June 22, 2007.<sup>9</sup> The court consolidated the two motions into the above-styled cause by order entered July 20, 2007.<sup>10</sup>

## ***II. The Motion(s) to Quash***

In his consolidated Motion to Quash the petitioner appears to assert that because the respondent did not pursue enforcement of the first set of summonses that it has agreed not to summons information pertaining to his financial affairs from the same entities. Citing no authority, the petitioner appears to suggest that the respondent's choice to not seek enforcement of the earlier summons, as issued, somehow precludes it from re-issuing the summons.

## ***III. Argument and Citations of Authority***

### **A) The Respondent is not precluded from re-issuing the second set of summons.**

The initial set of summons in this matter incorrectly identified the matter under investigation. Each of the summons indicated that they were issued in the matter of William D. Paul and various entities for the period of calendar years 2003, 2004, 2005 and 2006. As issued, these summonses suggested an investigation of the entities as well as the petitioner, when the focus of the investigation is only the petitioner. Second, the first set of summons request for information pertaining to calendar year 2006 was

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<sup>9</sup> Doc. 1, USDC MD/AL # 02:07mc3369-WKW-CSC

<sup>10</sup> Doc. 17, USDC MD/AL # 02:07mc3367-MHT-CSC; Doc. 11, USDC MD/AL # 02:07mc3369-WKW-CSC

incorrect as was its' failure to indicate calendar year 2002. The calendar years actually under review are 2002, 2003, 2004 and 2005. In sum, the investigation is of the potential tax liability of William D. Paul for calendar years 2002, 2003, 2004 and 2005.

The petitioner has cited no authority for his apparent assertion that the respondent's decision to not pursue the first set of summonses precludes it from re-issuing summonses to the same entities which more accurately indicate the matter and time frame under investigation. As stated in the Motion to Dismiss the respondent stated it would not seek enforcement of the summons "**as issued,**" not that it wouldn't seek to re-issue more accurate summonses.

**B) The re-issued summonses are proper and the petitioner has not demonstrated any proper basis for quashing them.**

A summons is an administrative device with which the Internal Revenue Service (the Service) can summon persons to appear, testify, and produce documents. The Service is statutorily authorized to inquire about any person who may be liable to pay any internal revenue tax, and to summons a witness to testify or to produce books, papers, records, or other data that may be relevant or material to an investigation. 26 U.S.C. sec. 7602. Sections 7402(b) and 7604(a) of the Internal Revenue Code grant jurisdiction to district courts to enforce a summons, and section 7604 (b) governs the general enforcement of Summonses by the Service.

In United States et al. v. Powell et al., 379 U.S. 48, (1964), the Supreme Court provided that:

Reading the statutes as we do, the Commissioner need not meet any standard of probable cause to obtain enforcement of his summons, either before or after the three-year statute of limitations on ordinary tax liabilities has expired. He must show that the investigation will be conducted pursuant to a legitimate purpose, that the inquiry may be relevant to the purpose, that the information sought is not already within the Commissioner's possession, and that the administrative steps required by the Code have been followed - in particular, that the "Secretary or his delegate" after investigation, has determined the further examination to be necessary and has notified the taxpayer in writing to that effect. This does not make meaningless the adversary hearing to which the taxpayer is entitled before enforcement is ordered. At the hearing the "may challenge the summons on any appropriate ground," Riesman v. Caplin, 375 U.S. 440, at 449.

In United States et al. v. MacElvain, 71 A.F.T.R. 2d (RIA) 2069 (M.D. Ala. 1993) and Goodson, et al. v. United States, 53 A.F.T.R. 2d (RIA) 1456 (M.D. Ala. 1984) this honorable court cited Powell. Particularly, in MacElvain this Court stated:

To obtain enforcement of a summons issued in the course of an IRS investigation, the IRS must be able to demonstrate, first, that the investigation will be conducted pursuant to a legitimate purpose; second, the inquiry will be relevant to that purpose; third that the information sought is not already in the IRS's possession; and fourth, that the IRS has taken the administrative steps necessary to the issuance of the summons. United States v. Powell, 379 U.S. 48, 57-59, 85 S. Ct. 248, 255, 13 L.Ed. 2d 112 (1964); United States v. Leventhal, 961 F. 2d 936, 939-40 (11<sup>th</sup> Cir. 1992). The IRS may satisfy this burden merely by presenting an affidavit that attests to these facts sworn to an officer or agent who issued the summons. If the IRS makes this showing, the burden then shifts to the respondent either to disprove one of the four Powell factors or to demonstrate that enforcement of the summons would constitute an abuse of the court's discretion.

The affidavit of Special Agent Mark Mires contains all the required showings necessary to obtain enforcement. Moreover, given the petitioner's failure to "either to disprove one of the four Powell factors or to demonstrate that enforcement of the summons would constitute an abuse of the court's discretion," his Motion to Quash is due to be denied. As previously stated, his assertion that the respondent waived or somehow precluded from re-issuing the summonses, is unsubstantiated in law and fact.

***IV. Conclusion***

For the foregoing reasons, the petitioner's Motion(s) to Quash are due to be and should be denied.

Respectfully submitted this 24<sup>th</sup> day of July, 2007.

LEURA G. CANARY  
United States Attorney

By: /s/R. Randolph Neeley  
R. RANDOLPH NEELEY  
Assistant United States Attorney  
Bar Number: 9083-E56R  
Post Office Box 197  
Montgomery, AL 36101-0197  
Telephone No.: (334) 223-7280  
Facsimile No.: (334) 223-7418  
E-mail: [rand.neeley@usdoj.gov](mailto:rand.neeley@usdoj.gov)

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**CERTIFICATE OF SERVICE**

I hereby certify that on July 24, 2007, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system, and I hereby certify that I have mailed, by United States Postal Service, a copy of same to the following non-CM/ECF participant(s):

William D. Paul  
102 Meadow wood Court  
Wetumpka, AL 36093

s/R. Randolph Neeley  
Assistant United States Attorney

# EXHIBIT 1





# Summons

In the matter of William D. Paul / PDI Faith Based Initiative Veterans Repair, Inc.

Internal Revenue Service (Division): Criminal Investigation Division

Industry/Area (name or number): \_\_\_\_\_

Periods: January 1, 2003 through December 31, 2006

**The Commissioner of Internal Revenue**

To: REGIONS BANK

At: P.O. Box 10247, BIRMINGHAM, AL 35202

You are hereby summoned and required to appear before Mark Mire, Special Agent  
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See attached.

**Do not write in this space**

**Business address and telephone number of IRS officer before whom you are to appear:**

2204 Lakeshore Drive, Suite 210, Homewood, AL 35209 (205) 912-5565 desk (205) 329-4386 cell

**Place and time for appearance at** 2204 Lakeshore Drive, Suite 210

Homewood, AL 35209



on the 2<sup>ND</sup> day of JULY, 2007 at 9:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 30<sup>TH</sup> day of MAY, 2007 (year)

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039 (Rev. 12-2001)  
Catalog Number 21405J

*Mark Mire*

Signature of issuing officer

Mark Mire, Special Agent

Title

Signature of approving officer (if applicable)

Title

**Part C — to be given to noticee**

# EXHIBIT 2



# Summons

In the matter of William D. Paul / Rheumatology Specialists Arthritis & Osteoporosis Center, Inc.

Internal Revenue Service (Division): Criminal Investigation Division

Industry/Area (name or number): \_\_\_\_\_

Periods: January 1, 2003 through December 31, 2006

## The Commissioner of Internal Revenue

To: TUSKEGEE BANK

At: 301 N. ELM STREET, TUSKEGEE, AL 36063

You are hereby summoned and required to appear before Mark Mire, Special Agent  
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See attached.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

2204 Lakeshore Drive, Suite 210, Homewood, AL 35209 (205) 912-5565 desk (205) 329-4386 cell

Place and time for appearance at 2204 Lakeshore Drive, Suite 210

Homewood, AL 35209



on the 2<sup>nd</sup> day of JULY, 2007 at 9:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 31<sup>st</sup> day of MAY, 2007 (year)

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039 (Rev. 12-2001)  
Catalog Number 21405J

*Mark Mire*

Signature of issuing officer

Mark Mire, Special Agent

Title

Signature of approving officer (if applicable)

Title

Part C — to be given to noticee

# EXHIBIT 3



# Summons

In the matter of William D. Paul / PDI Ministries, Inc. / William D. Paul Ministries, Inc. / PDI Real Estate, Inc.

Internal Revenue Service (Division): Criminal Investigation Division

Industry/Area (name or number): \_\_\_\_\_

Periods: January 1, 2003 through December 31, 2006

**The Commissioner of Internal Revenue**

To: COMPASS BANK

At: 15 SOUTH 20TH STREET, SUITE 1403, BIRMINGHAM, AL 35233

You are hereby summoned and required to appear before Mark Mire, Special Agent  
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See attached.

**Do not write in this space**

**Business address and telephone number of IRS officer before whom you are to appear:**

2204 Lakeshore Drive, Suite 210, Homewood, AL 35209 (205) 912-5565 desk (205) 329-4386 cell

**Place and time for appearance at** 2204 Lakeshore Drive, Suite 210

Homewood, AL 35209



on the 2<sup>ND</sup> day of JULY, 2007 at 9:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 31<sup>ST</sup> day of MAY, 2007 (year)

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039 (Rev. 12-2001)  
Catalog Number 21405J

*Mark Mire*

Signature of issuing officer

Mark Mire, Special Agent

Title

Signature of approving officer (if applicable)

Title

**Part C — to be given to noticee**

# EXHIBIT 4

**IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF ALABAMA  
NORTHERN DIVISION**

**UNITED STATES OF AMERICA**  
**and Mark Mire, Special Agent,**

## Petitioners

**v.**

**WILLIAM D. PAUL,**

**Respondent**

**Civil Case No.**

# DECLARATION OF SPECIAL AGENT MARK MIRE

I, Mark Mire, a Special Agent with the Internal Revenue Service, Criminal Investigation Division do hereby declare:

1. I am a duly commissioned Special Agent employed in the Criminal Investigation Division of the Internal Revenue Service of the Atlanta Field Office at 2204 Lakeshore Drive, Suite 210, Homewood, Alabama 35209.
2. In my capacity a Special Agent, I am conducting an investigation into the tax liability of William D. Paul for the years 2002, 2003, 2004, and 2005.
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on June 19, 2007 an administrative summons, Internal Revenue Service Form 2039 to Regions Bank, to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the Petition as Exhibit 1.
4. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on June 20, 2007 an administrative summons, Internal Revenue Service Form 2039 to First Tuskegee Bank, to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the Petition as Exhibit 2.
5. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on June 20, 2007 an administrative summons, Internal Revenue Service Form 2039 to Compass Bank, to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the Petition as Exhibit 3.

**DECLARATION OF SPECIAL AGENT MARK MIRE**

6. In accordance with Section 7603 of Title 26, U.S.C., on June 20, 2007 I served attested copies of the Internal Revenue Service summonses described in Paragraphs 3, 4, and 5 above on the respondent, William D. Paul by U.S. certified mail, as evidenced in the certificate of service on the reverse side of the summons.
7. On June 20, 2007, I served the notice required by Section 7609(a) of Title 26, U.S.C., on William D. Paul, by U.S. certified mail, as evidenced in the certificate of service of notice on the reverse side of the summons.
8. On June 24, 2007, the respondent, William D. Paul, filed a petition to quash the Internal Revenue Service summonses described in Paragraphs 3, 4, and 5 with the U.S. District Court, Middle District of Alabama, Northern Division. The petition to quash is attached as Exhibit 4.
9. The books, papers, records, or other data sought by the Internal Revenue Service summonses described in Paragraphs 3, 4, and 5 are not already in possession of the Internal Revenue Service.
10. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.
11. It is necessary to examine the books, papers, records, or other data sought by the summons in order to properly investigate the federal tax liability of William D. Paul for the years 2002, 2003, 2004, and 2005. I declare under penalties of perjury that the foregoing is true and correct.

Executed this 28th day of June, 2007.

*Mark Mire*  
Mark Mire  
Special Agent, IRS-CI



## ATTACHMENT 1



# Summons

In the matter of William D. Paul  
 Internal Revenue Service (Division): Criminal Investigation Division  
 Industry/Area (name or number): \_\_\_\_\_  
 Periods: Calendar years ending December 31, 2002, December 31, 2003, December 31, 2004, and December 31, 2005

## The Commissioner of Internal Revenue

To: REGIONS BANK  
 At: Post Office Box 10247, Birmingham, Alabama 35202

You are hereby summoned and required to appear before Mark Mire, Special Agent  
 an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See attached.

Do not write in this space

### Business address and telephone number of IRS officer before whom you are to appear:

2204 Lakeshore Drive, Suite 210, Homewood, AL 35209 (205) 912-5565 desk (205) 329-4386 cell

### Place and time for appearance at

2204 Lakeshore Drive, Suite 210  
Homewood, AL 35209



**IRS**

Department of the Treasury  
 Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039 (Rev. 12-2001)  
 Catalog Number 21405J

on the 20<sup>TH</sup> day of JULY, 2007 at 9:00 o'clock a m.  
 Issued under authority of the Internal Revenue Code this 19<sup>TH</sup> day of JUNE, 2007  
(year) (year)

*Mark Mire*

Signature of issuing officer

Mark Mire, Special Agent

Title

Signature of approving officer (if applicable)

Title

Original — to be kept by IRS



# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date <u>JUNE 19, 2007</u>	Time <u>3:00 PM</u>
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**How  
Summons  
Was  
Served**

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): \_\_\_\_\_
3. ☒ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: \_\_\_\_\_  
Post Office Box 10247, Birmingham, Alabama 35202

Signature <u>Mark Mire</u>	Title Mark Mire, Special Agent
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4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: JUNE 20, 2007 Time: 12:35 PM

Name of Noticee: William D. Paul

Address of Noticee (if mailed): 102 Meadow Wood, Wetumpka, Alabama 36093

**How  
Notice  
Was  
Given**

- ☒ I gave notice by certified or registered mail to the last known address of the noticee.
- ☐ I gave notice by handing it to the noticee.
- ☐ In the absence of a last known address of the noticee, I left the notice with the person summoned.
- ☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any): \_\_\_\_\_
- ☐ No notice is required.

Signature <u>Mark Mire</u>	Title Mark Mire, Special Agent
-------------------------------	-----------------------------------

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title Mark Mire, Special Agent
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**ATTACHMENT TO SUMMONS ISSUED TO: REGIONS BANK**

**ALL OPEN AND CLOSED ACCOUNTS**

For the years: 2002 - 2005 (January 1, 2002 through December 31, 2005)

All records pertaining to the following individual and business entities whether held jointly or severally or as trustee or fiduciary as well as custodian, executor or guardian as well as any other entity in which this individual had a financial interest:

**William D. Paul (255-86-1214)**

**and PDI Faith Based Initiative Veterans Repair, Inc. (30-0159759)**

To include all accounts in which this individual had signatory authority and/or the right of withdrawal.

These records should include but are not limited to:

**SAVINGS ACCOUNT RECORDS:** Including signature cards, ledger cards or records reflecting dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, checks deposited, withdrawal slips, and checks issued for withdrawals, Forms 1099 issued.

**CHECKING ACCOUNT RECORDS:** Including signature cards, bank statements, deposit slips, checks deposited, checks drawn on the account, records pertaining to all debit and credit memos, Forms 1099 issued.

**LOAN RECORDS:** Including applications, financial statements, loan collateral, credit and background investigations, loan agreements, notes or mortgages, settlement sheets, contracts, checks issued for loans, repayment records, including records revealing the date, amount and method of repayment (cash or check), checks used to repay loans and a record disclosing the total amount of discount or interest paid annually, records of any liens, loan correspondence files, and internal bank memoranda.

**SAFE DEPOSIT BOX RECORDS:** Including contracts, access records, and records of rental fees paid disclosing the date, amount, and method of payment (cash or check).

**CERTIFICATES OF DEPOSIT AND MONEY MARKET CERTIFICATES:** Including applications, actual instruments(s), records of purchases and redemption's, checks issued on redemption, checks used to purchase certificate, any correspondence and any Forms 1099 issued, records revealing the annual interest paid or accumulated, the dates of payment or date interest is earned, checks issued for interest payments.

**U.S. TREASURY NOTES AND BILLS:** All records of the purchase of U.S. Treasury Bills and Notes and/or subsequent sale of such bills or notes, including interest paid, checks used for the purchase or sale of the notes and bills, Forms 1099 issued, checks

issued for interest payments, records of interest paid or accumulated revealing the dates and amount of interest paid or accumulated.

**CREDIT CARD RECORDS:** Including customer's application, signature card, credit or background investigations conducted, correspondence, monthly billing statements, individual charge invoices, repayment records disclosing the dates, amounts and method (cash or check) of repayment, checks used to make repayments (front and back).

**PURCHASES OF BANK CHECKS:** Purchases of bank checks, cashier, teller, travelers' check records, or money order records including the check register, file copies of the checks or money orders, records revealing the date and source of payment for said checks or money orders.

**OTHER RECORDS:** Records of certified checks, wire transfers, or collections, letters of credit, bonds and securities purchased through your bank, savings bond transactions and investment accounts. Such records that disclose the date and amount of the transaction, method (cash or check) and source of payment, instruments and statements of transactions.

All correspondence with the above persons/entities and/or with third parties regarding the above persons/entities. All memoranda, notes, files, or records relating to meetings or conversations concerning the above persons/entities.

**\*\*\*Although this summons is all-inclusive, please research and forward all checking and savings accounts statements, signature cards, loan documents, and purchases of bank checks. If additional information is needed, this summons will be referenced.\*\*\***

Please forward the requested information by date shown on summons to:

IRS Criminal Investigation  
Special Agent Mark Mire  
2204 Lakeshore Drive  
Suite 210  
Homewood, AL 35209

If assistance is needed, please contact Special Agent Mark Mire at 205 329-4386.





# Summons

In the matter of William D. Paul  
 Internal Revenue Service (Division): Criminal Investigation Division  
 Industry/Area (name or number): \_\_\_\_\_  
 Periods: Calendar years ending December 31, 2002, December 31, 2003, December 31, 2004, and December 31, 2005

## The Commissioner of Internal Revenue

To: REGIONS BANK  
 At: Post Office Box 10247, Birmingham, Alabama 35202

You are hereby summoned and required to appear before Mark Mire, Special Agent  
 an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See attached.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

2204 Lakeshore Drive, Suite 210, Homewood, AL 35209 (205) 912-5565 desk (205) 329-4886 cell

Place and time for appearance at 2204 Lakeshore Drive, Suite 210

Homewood, AL 35209



on the 20TH day of JULY, 2007 at 9:00 o'clock a m.  
 issued under authority of the Internal Revenue Code this 19TH day of JUNE, 2007 (year)

Department of the Treasury  
 Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2038 (Rev. 12-2001)  
 Catalog Number 21405J

Mark Mire  
 Signature of issuing officer

Mark Mire, Special Agent  
 Title

Signature of approving officer (if applicable)

Title

Part C — to be given to noticee

## ATTACHMENT 2



# Summons

In the matter of William D. Paul  
 Internal Revenue Service (Division): Criminal Investigation Division  
 Industry/Area (name or number): \_\_\_\_\_  
 Periods: Calendar years ending December 31, 2002, December 31, 2003, December 31, 2004, and December 31, 2005

## The Commissioner of Internal Revenue

To: FIRST TUSKEGEE BANK  
 At: 301 North Elm Street, Tuskegee, Alabama 36083

You are hereby summoned and required to appear before Mark Mire, Special Agent  
 an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See attached.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

2204 Lakeshore Drive, Suite 210, Homewood, AL 35209 (205) 912-5565 desk (205) 329-4386 cell

Place and time for appearance at 2204 Lakeshore Drive, Suite 210  
Homewood, AL 35209



on the 20<sup>TH</sup> day of JULY, 2007 at 9:00 o'clock a m.  
 Issued under authority of the Internal Revenue Code this 20<sup>TH</sup> day of JUNE, 2007  
 (year)

Department of the Treasury  
 Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

*Mark Mire*

Signature of issuing officer

Mark Mire, Special Agent

Title

Form 2039 (Rev. 12-2001)  
 Catalog Number 21405J

Signature of approving officer (if applicable)

Title

Original — to be kept by IRS





# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date <u>JUNE 20, 2007</u>	Time <u>9:52 AM</u>
------------------------------	------------------------

**How  
Summons  
Was  
Served**

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.

2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): SYLVIA DAVIS, ASST. BRANCH MGR  
(334) 727-2560

3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address:  
301 North Elm Street, Tuskegee, Alabama 36083

Signature <u>Mark Mire</u>	Title Mark Mire, Special Agent
-------------------------------	-----------------------------------

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: JUNE 20, 2007 Time: 12:35 PM

Name of Noticee: William D. Paul

Address of Noticee (if mailed): 102 Meadow Wood, Wetumpka, Alabama 36093

**How  
Notice  
Was  
Given**

☒ I gave notice by certified or registered mail to the last known address of the noticee.

☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any).

☐ I gave notice by handing it to the noticee.

☐ In the absence of a last known address of the noticee, I left the notice with the person summoned.

☐ No notice is required.

Signature <u>Mark Mire</u>	Title Mark Mire, Special Agent
-------------------------------	-----------------------------------

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title Mark Mire, Special Agent
-----------	-----------------------------------

**ATTACHMENT TO SUMMONS ISSUED TO: FIRST TUSKEGEE BANK**

**ALL OPEN AND CLOSED ACCOUNTS**

For the years: 2002 - 2005 (January 1, 2002 through December 31, 2005)

All records pertaining to the following individual and business entities whether held jointly or severally or as trustee or fiduciary as well as custodian, executor or guardian as well as any other entity in which this individual had a financial interest:

**William D. Paul (255-86-1214)  
and Rheumatology Specialists Arthritis & Osteoporosis Center, Inc. (20-0983204)**

To include all accounts in which this individual had signatory authority and/or the right of withdrawal.

These records should include but are not limited to:

**SAVINGS ACCOUNT RECORDS:** Including signature cards, ledger cards or records reflecting dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, checks deposited, withdrawal slips, and checks issued for withdrawals, Forms 1099 issued.

**CHECKING ACCOUNT RECORDS:** Including signature cards, bank statements, deposit slips, checks deposited, checks drawn on the account, records pertaining to all debit and credit memos, Forms 1099 issued.

**LOAN RECORDS:** Including applications, financial statements, loan collateral, credit and background investigations, loan agreements, notes or mortgages, settlement sheets, contracts, checks issued for loans, repayment records, including records revealing the date, amount and method of repayment (cash or check), checks used to repay loans and a record disclosing the total amount of discount or interest paid annually, records of any liens, loan correspondence files, and internal bank memoranda.

**SAFE DEPOSIT BOX RECORDS:** Including contracts, access records, and records of rental fees paid disclosing the date, amount, and method of payment (cash or check).

**CERTIFICATES OF DEPOSIT AND MONEY MARKET CERTIFICATES:** Including applications, actual instruments(s), records of purchases and redemption's, checks issued on redemption, checks used to purchase certificate, any correspondence and any Forms 1099 issued, records revealing the annual interest paid or accumulated, the dates of payment or date interest is earned, checks issued for interest payments.

**U.S. TREASURY NOTES AND BILLS:** All records of the purchase of U.S. Treasury Bills and Notes and/or subsequent sale of such bills or notes, including interest paid, checks used for the purchase or sale of the notes and bills, Forms 1099 issued, checks

issued for interest payments, records of interest paid or accumulated revealing the dates and amount of interest paid or accumulated.

**CREDIT CARD RECORDS:** Including customer's application, signature card, credit or background investigations conducted, correspondence, monthly billing statements, individual charge invoices, repayment records disclosing the dates, amounts and method (cash or check) of repayment, checks used to make repayments (front and back).

**PURCHASES OF BANK CHECKS:** Purchases of bank checks, cashier, teller, travelers' check records, or money order records including the check register, file copies of the checks or money orders, records revealing the date and source of payment for said checks or money orders.

**OTHER RECORDS:** Records of certified checks, wire transfers, or collections, letters of credit, bonds and securities purchased through your bank, savings bond transactions and investment accounts. Such records that disclose the date and amount of the transaction, method (cash or check) and source of payment, instruments and statements of transactions.

All correspondence with the above persons/entities and/or with third parties regarding the above persons/entities. All memoranda, notes, files, or records relating to meetings or conversations concerning the above persons/entities.

**\*\*\*Although this summons is all-inclusive, please research and forward all checking and savings accounts statements, signature cards, loan documents, and purchases of bank checks. If additional information is needed, this summons will be referenced.\*\*\***

Please forward the requested information by date shown on summons to:

IRS Criminal Investigation  
Special Agent Mark Mire  
2204 Lakeshore Drive  
Suite 210  
Homewood, AL 35209

If assistance is needed, please contact Special Agent Mark Mire at 205 329-4386.



# Summons

In the matter of William D. Paul

Internal Revenue Service (Division): Criminal Investigation Division

Industry/Area (name or number): \_\_\_\_\_

Periods: Calendar years ending December 31, 2002, December 31, 2003, December 31, 2004, and December 31, 2005

## The Commissioner of Internal Revenue

To: FIRST TUSKEGEE BANK

At: 301 North Elm Street, Tuskegee, Alabama 36083

You are hereby summoned and required to appear before Mark Mire, Special Agent  
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers,  
and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the  
administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See attached.

Do not write in this space

### Business address and telephone number of IRS officer before whom you are to appear:

2204 Lakeshore Drive, Suite 210, Homewood, AL 35209 (205) 912-5565 desk (205) 329-4386 cell

Place and time for appearance at 2204 Lakeshore Drive, Suite 210

Homewood, AL 35209



**IRS**

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039 (Rev. 12-2001)  
Catalog Number 21405J

on the 20TH day of JULY, 2007 at 9:00 o'clock a m.  
Issued under authority of the Internal Revenue Code this 20th day of JUNE, 2007  
(year)

*Mark Mire*

Signature of issuing officer

Mark Mire, Special Agent

Title

Signature of approving officer (if applicable)

Title

Part C — to be given to noticee

## ATTACHMENT 3





# Summons

In the matter of William D. Paul

Internal Revenue Service (Division): Criminal Investigation Division

Industry/Area (name or number): \_\_\_\_\_

Periods: Calendar years ending December 31, 2002, December 31, 2003, December 31, 2004, and December 31, 2005

## The Commissioner of Internal Revenue

To: COMPASS BANK

At: 15 South 20th Street, Suite 1403, Birmingham, Alabama 35233

You are hereby summoned and required to appear before Mark Mire, Special Agent  
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See attached.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

2204 Lakeshore Drive, Suite 210, Homewood, AL 35209 (205) 912-5565 desk (205) 329-4386 cell

Place and time for appearance at 2204 Lakeshore Drive, Suite 210

Homewood, AL 35209



Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039 (Rev. 12-2001)  
Catalog Number 21405J

on the 20<sup>th</sup> day of JULY, 2007 at 9:00 o'clock a m.  
issued under authority of the Internal Revenue Code this 20<sup>th</sup> day of JUNE, 2007  
(year) (year)

*Mark Mire*

Signature of issuing officer

Mark Mire, Special Agent

Title

Signature of approving officer (if applicable)

Title

Original — to be kept by IRS



# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	Time
JUNE 20, 2007	12:00 PM

**How  
Summons  
Was  
Served**

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.

2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): GINNY CAMDEN FOR JIM McCLENNAY  
297-6825

3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address:  
15 South 20th Street, Suite 1403, Birmingham, Alabama 35233

Signature	Title
<u>Mark Mire</u>	Mark Mire, Special Agent

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: JUNE 20, 2007 Time: 12:35 PM

Name of Noticee: William D. Paul

Address of Noticee (if mailed): 102 Meadow Wood, Wetumpka, Alabama 36093

**How  
Notice  
Was  
Given**

☒ I gave notice by certified or registered mail to the last known address of the noticee.

☐ I gave notice by handing it to the noticee.

☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any).

☐ In the absence of a last known address of the noticee, I left the notice with the person summoned.

☐ No notice is required.

Signature	Title
<u>Mark Mire</u>	Mark Mire, Special Agent

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title
	Mark Mire, Special Agent

**ATTACHMENT TO SUMMONS ISSUED TO: COMPASS BANK**

**ALL OPEN AND CLOSED ACCOUNTS**

For the years: 2002 - 2005 (January 1, 2002 through December 31, 2005)

All records pertaining to the following individual and business entities whether held jointly or severally or as trustee or fiduciary as well as custodian, executor or guardian as well as any other entity in which this individual had a financial interest:

William D. Paul [REDACTED],  
PDI Ministries, Inc. (75-2893898 or 52-1548911),  
William D. Paul Ministries, Inc. (58-2086372 or 75-2893898),  
and PDI Real Estate, Inc. (63-1278631)

To include all accounts in which this individual had signatory authority and/or the right of withdrawal.

These records should include but are not limited to:

**SAVINGS ACCOUNT RECORDS:** Including signature cards, ledger cards or records reflecting dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, checks deposited, withdrawal slips, and checks issued for withdrawals, Forms 1099 issued.

**CHECKING ACCOUNT RECORDS:** Including signature cards, bank statements, deposit slips, checks deposited, checks drawn on the account, records pertaining to all debit and credit memos, Forms 1099 issued.

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**CERTIFICATES OF DEPOSIT AND MONEY MARKET CERTIFICATES:** Including applications, actual instruments(s), records of purchases and redemption's, checks issued on redemption, checks used to purchase certificate, any correspondence and any Forms 1099 issued, records revealing the annual interest paid or accumulated, the dates of payment or date interest is earned, checks issued for interest payments.

**U.S. TREASURY NOTES AND BILLS:** All records of the purchase of U.S. Treasury Bills and Notes and/or subsequent sale of such bills or notes, including interest paid,



checks used for the purchase or sale of the notes and bills, Forms 1099 issued, checks issued for interest payments, records of interest paid or accumulated revealing the dates and amount of interest paid or accumulated.

**CREDIT CARD RECORDS:** Including customer's application, signature card, credit or background investigations conducted, correspondence, monthly billing statements, individual charge invoices, repayment records disclosing the dates, amounts and method (cash or check) of repayment, checks used to make repayments (front and back).

**PURCHASES OF BANK CHECKS:** Purchases of bank checks, cashier, teller, travelers' check records, or money order records including the check register, file copies of the checks or money orders, records revealing the date and source of payment for said checks or money orders.

**OTHER RECORDS:** Records of certified checks, wire transfers, or collections, letters of credit, bonds and securities purchased through your bank, savings bond transactions and investment accounts. Such records that disclose the date and amount of the transaction, method (cash or check) and source of payment, instruments and statements of transactions.

All correspondence with the above persons/entities and/or with third parties regarding the above persons/entities. All memoranda, notes, files, or records relating to meetings or conversations concerning the above persons/entities.

**\*\*\*Although this summons is all-inclusive, please research and forward all checking and savings accounts statements, signature cards, loan documents, and purchases of bank checks. If additional information is needed, this summons will be referenced.\*\*\***

Please forward the requested information by date shown on summons to:

IRS Criminal Investigation  
Special Agent Mark Mire  
2204 Lakeshore Drive  
Suite 210  
Homewood, AL 35209

If assistance is needed, please contact Special Agent Mark Mire at 205 329-4386.



# Summons

In the matter of William D. Paul

Internal Revenue Service (Division): Criminal Investigation Division

Industry/Area (name or number): \_\_\_\_\_

Period: Calendar years ending December 31, 2002, December 31, 2003, December 31, 2004, and December 31, 2005

## The Commissioner of Internal Revenue

To: COMPASS BANK

At: 15 South 20th Street, Suite 1403, Birmingham, Alabama 35233

You are hereby summoned and required to appear before Mark Mire, Special Agent  
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers,  
and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the  
administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

See attached.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

2204 Lakeshore Drive, Suite 210, Homewood, AL 35209 (205) 912-5565 desk (205) 329-4386 cell

Place and time for appearance at 2204 Lakeshore Drive, Suite 210

Homewood, AL 35209



on the 20<sup>TH</sup> day of JULY, 2007 at 9:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 20<sup>TH</sup> day of JUNE, 2007

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039 (Rev. 12-2001)  
Catalog Number 21405J

*Mark Mire*

Signature of issuing officer

Mark Mire, Special Agent

Title

Signature of approving officer (if applicable)

Title

Part C — to be given to noticee

## ATTACHMENT 4

**IN THE UNITED STATE DISTRICT COURT  
MIDDLE DISTRICT OF ALABAMA**

**RECEIVED**

**William D. Paul  
Petitioner**

2007 JUN 25 P 12:07

**vs.**

Case Civil Action No.: 2.: 02:07mc3367-MHT

**UNITED STATES  
Respondent**

WILLIAM D. PAUL, PETITIONER, v.  
UNITED STATES OF AMERICA, RESPONDENT  
MIDDLE DISTRICT OF ALABAMA

**MOTION TO QUASH SUMMONS**

**COMES NOW**, the Petitioner, by and through Pro'se Bishop William D. Paul, has a Motion to Quash Summons before the court - reasons being: Respondent did pursue enforcement of the summonses, as issued, in this the below matter. See attachment summons. The legal argument supporting the relief requested are:

**Legal arguments:**

**I. June 20, 2007- IRS re-issued summons in the same matter. See attachment.**

**June 14, 2007 before 10:am-** Bishop WILLIAM D. PAUL,( Pro'se) Petitioner, v.

UNITED STATES OF AMERICA, Respondent, Case Civil Action No.: 2.:

02:07mc3367-MHT has been heard before in the district court of the United States for the middle district of Alabama northern division by Judge Myron H. Thompson on June 14, 2007 at 10:00 a.m. at the Frank M. Johnson , Jr. United States Courthouse Complex, Courtroom 2FMJ. See Judgement dated June. Attachment 1.

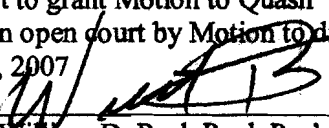
**II. June 14, 2007 before 10:am-**The respondent initiated a Motion to Dismiss and the petitioner agreed. See attachment 2.

**III. June 14, 2007 before 11:am-**The judgement granted in United States District Court per Judge Myron H. Thompson, by agreement of the parties made in open court on June 14, 2007.

**IV. The Motion to Dismiss states (See attachment 2):**

1. The petitioner initiated the proceedings by filing a Petition to Quash on June 5, 2007.
2. Since the filing of the petitioner's motion, the respondent has determined not to pursue enforcement of the summonses, as issued, in this matter.

As the respondent will not seek enforcement of the summonses, as issued, there no longer exists a case or controversy between the parties that can, or need be, resolved by the Court. Therefore, the Petitioner requests of the court to grant Motion to Quash Summons, per respondent and petitioner agreement in open court by Motion to dismiss in the above 1, 2, and 3. Dated this 24th day of June, 2007

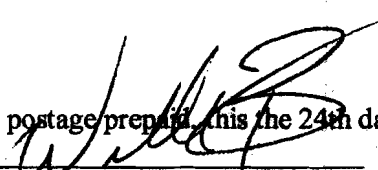
  
Bishop William D. Paul, Pro'se  
Petitioner  
102 Meadow Wood  
Wetumpka, AL 36093  
(334) 514-4383

**CERTIFICATE OF SERVICES**

I hereby certify that I have served a copy of the foregoing upon:

Mark Mire, Special Agent  
2204 Lakeshore Drive Suite 210  
Homewood, AL 35209  
United State Attorney General  
950 Pennsylvania Ave.  
Washington, D.C. 20530  
Laura Canary  
United States Attorney  
Post Office Box 197  
Montgomery, AL 36101-0197

by depositing a copy of the same in the U.S. Mail, postage prepaid, this the 24th day of June.

  
Bishop William D. Paul, Pro'se  
Petitioner  
102 Meadow Wood  
Wetumpka, AL 36093  
(334) 514-4383